

# OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST  
FISCAL YEAR 2017

(WITH GOVERNOR'S RECOMMENDATIONS)



**NICOLE GALLOWAY, STATE AUDITOR**

## Department Overview Paragraph

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

## State Auditor's Reports and Legislative Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
N/A			

### Programs Subject to Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A			

**NEW DECISION ITEM**  
**RANK: 2 OF** \_\_\_\_\_

<b>Department:</b> State Auditor	<b>Budget Unit</b> 25101C
<b>DI Name:</b> Pay Plan FY17	<b>DI#:</b> 0000012

**1. AMOUNT OF REQUEST**

FY 2017 Budget Request					FY 2017 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	115,208	17,428	18,676	151,312
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total</b>	<b>115,208</b>	<b>17,428</b>	<b>18,676</b>	<b>151,312</b>
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
<b>Est. Fringe</b>	0	0	0	0	<b>Est. Fringe</b>	31,475	4,761	5,102	41,338
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds: Conservation Commission Fund (0609); Parks Sales Tax Fund (0613); Soil and Water Sales Tax Fund (0614); Petition Audit Revolving Trust Fund (0648).				

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The Governor's Fiscal Year 2017 budget includes appropriation authority for a 2% pay raise for all state employees, except judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.

NEW DECISION ITEM  
RANK: 2 OF           

<b>Department:</b> State Auditor	<b>Budget Unit</b> <u>25101C</u>								
<b>DI Name:</b> Pay Plan FY17	<b>DI#:</b> 0000012								
<b>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</b>									
The appropriated amount for the Fiscal Year 17 pay plan was based on two percent of the core personal service appropriations.									
<b>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</b>									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0
<b>Grand Total</b>	0	0.0	0	0.0	0	0.0	0	0.0	0
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
	115,208		17,428		18,676		151,312	0.0	
<b>Total PS</b>	115,208	0.0	17,428	0.0	18,676	0.0	151,312	0.0	0
<b>Grand Total</b>	115,208	0.0	17,428	0.0	18,676	0.0	151,312	0.0	0

## CORE DECISION ITEM

<b>Department</b>	Office of the State Auditor	<b>Budget Unit</b>	25101C
<b>Core</b>	Office of the State Auditor	<b>HB Section</b>	12.145

### 1. CORE FINANCIAL SUMMARY

FY 2017 Budget Request					FY 2017 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	5,760,426	871,442	933,799	7,565,667	<b>PS</b>	5,760,426	871,442	933,799	7,565,667
<b>EE</b>	807,859	30,123	34,227	872,209	<b>EE</b>	807,859	30,123	34,227	872,209
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>6,568,285</b>	<b>901,565</b>	<b>968,026</b>	<b>8,437,876</b>	<b>Total</b>	<b>6,568,285</b>	<b>901,565</b>	<b>968,026</b>	<b>8,437,876</b>
<b>FTE</b>	<b>137.27</b>	<b>11.00</b>	<b>20.50</b>	<b>168.77</b>	<b>FTE</b>	<b>137.27</b>	<b>11.00</b>	<b>20.50</b>	<b>168.77</b>

<b>Est. Fringe</b>	2,959,077	349,090	462,000	3,770,167
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	2,959,077	349,090	462,000	3,770,167
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

### 2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary

### 3. PROGRAM LISTING (list programs included in this core funding)

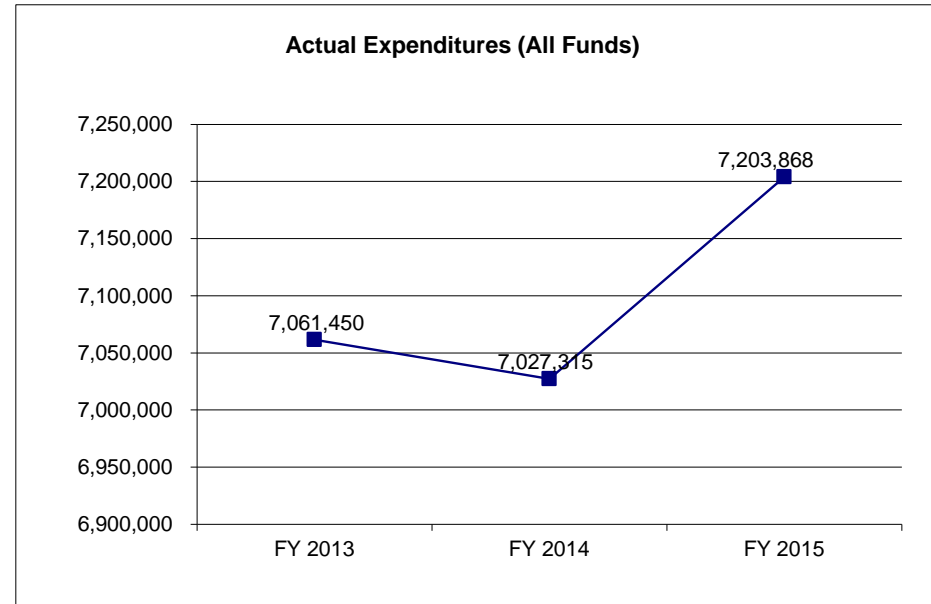
Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

# **CORE DECISION ITEM**

<b>Department</b>	Office of the State Auditor	<b>Budget Unit</b>	25101C
<b>Core</b>	Office of the State Auditor	<b>HB Section</b>	12.145

## **4. FINANCIAL HISTORY**

	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Current Yr.</b>
Appropriation (All Funds)	8,275,567	8,322,093	8,397,881	8,437,876
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	8,275,567	8,322,093	8,397,881	8,437,876
Actual Expenditures (All Funds)	7,061,450	7,027,315	7,203,868	N/A
Unexpended (All Funds)	1,214,117	1,294,778	1,194,013	N/A
Unexpended, by Fund:				
General Revenue	331,325	405,920	251,800	N/A
Federal	174,730	276,180	386,247	N/A
Other	708,062	612,678	555,966	N/A



Restricted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

## **NOTES:**



**CORE RECONCILIATION DETAIL**

**STATE AUDITOR**

**OFFICE OF STATE AUDITOR**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	168.77	5,760,426	871,442	933,799	7,565,667	
	EE	0.00	807,859	30,123	34,227	872,209	
	<b>Total</b>	<b>168.77</b>	<b>6,568,285</b>	<b>901,565</b>	<b>968,026</b>	<b>8,437,876</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	168.77	5,760,426	871,442	933,799	7,565,667	
	EE	0.00	807,859	30,123	34,227	872,209	
	<b>Total</b>	<b>168.77</b>	<b>6,568,285</b>	<b>901,565</b>	<b>968,026</b>	<b>8,437,876</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	168.77	5,760,426	871,442	933,799	7,565,667	
	EE	0.00	807,859	30,123	34,227	872,209	
	<b>Total</b>	<b>168.77</b>	<b>6,568,285</b>	<b>901,565</b>	<b>968,026</b>	<b>8,437,876</b>	

# FY 2017 STATE AUDITOR

# DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
PERSONAL SERVICES								
GENERAL REVENUE	5,218,395	98.74	5,760,426	137.27	5,760,426	137.27	5,760,426	137.27
STATE AUDITOR	480,522	7.30	871,442	11.00	871,442	11.00	871,442	11.00
CONSERVATION COMMISSION	44,605	0.64	44,846	1.00	44,846	1.00	44,846	1.00
PARKS SALES TAX	22,278	0.31	22,399	0.50	22,399	0.50	22,399	0.50
SOIL AND WATER SALES TAX	21,490	0.30	21,606	0.50	21,606	0.50	21,606	0.50
PETITION AUDIT REVOLVING TRUST	284,454	5.17	844,948	18.50	844,948	18.50	844,948	18.50
TOTAL - PS	6,071,744	112.46	7,565,667	168.77	7,565,667	168.77	7,565,667	168.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,067,778	0.00	807,859	0.00	807,859	0.00	807,859	0.00
STATE AUDITOR	30,122	0.00	30,123	0.00	30,123	0.00	30,123	0.00
CONSERVATION COMMISSION	2,608	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	31,616	0.00	31,616	0.00	31,616	0.00	31,616	0.00
TOTAL - EE	1,132,124	0.00	872,209	0.00	872,209	0.00	872,209	0.00
<b>TOTAL</b>	<b>7,203,868</b>	<b>112.46</b>	<b>8,437,876</b>	<b>168.77</b>	<b>8,437,876</b>	<b>168.77</b>	<b>8,437,876</b>	<b>168.77</b>
<b>Pay Plan - 0000012</b>								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	115,208	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	17,428	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	897	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	448	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	432	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	16,899	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	151,312	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>151,312</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,203,868</b>	<b>112.46</b>	<b>\$8,437,876</b>	<b>168.77</b>	<b>\$8,437,876</b>	<b>168.77</b>	<b>\$8,589,188</b>	<b>168.77</b>

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## FLEXIBILITY REQUEST FORM

<b>BUDGET UNIT NUMBER: 25101C</b> <b>BUDGET UNIT NAME: Office of the State Auditor</b> <b>HOUSE BILL SECTION: 12.145</b>	<b>DEPARTMENT: Office of the State Auditor</b>  <b>DIVISION:</b>
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**1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.**

### DEPARTMENT REQUEST

#### 100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	5,760,426	100%	5,760,426
EE	General Revenue	0101	807,859	100%	807,859
PS	State Auditor - Federal	0115	871,442	100%	871,442
EE	State Auditor - Federal	0115	30,123	100%	30,123
PS	Conservation Commission	0609	44,846	100%	44,846
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	22,399	100%	22,399
PS	Soil & Water Sales Tax	0614	21,606	100%	21,606
PS	Petition Audit Revolving	0648	844,948	100%	844,948
EE	Petition Audit Revolving	0648	31,616	100%	31,616

**2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.**

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$445,000	\$400,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

**3. Please explain how flexibility was used in the prior and/or current years.**

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

# FY 2017 STATE AUDITOR

# DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
STATE AUDITOR	107,516	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	113,179	1.12	101,506	1.00	101,506	1.00	101,506	1.00
DIRECTOR OF AUDITS	268,554	2.99	266,792	3.00	266,792	3.00	266,792	3.00
AUDIT MANAGER	1,060,215	14.93	944,390	18.00	944,390	18.00	944,390	18.00
SENIOR AUDITOR II	725,673	14.58	992,075	22.00	992,075	22.00	992,075	22.00
STAFF AUDITOR II	456,250	11.58	697,437	18.00	697,437	18.00	697,437	18.00
AUDIT ASSISTANT	0	0.00	18,795	0.50	18,795	0.50	18,795	0.50
INTERN	20,851	1.16	23,519	5.77	23,519	5.77	23,519	5.77
DIRECTOR OF ADMINISTRATION	0	0.00	76,235	1.00	76,235	1.00	76,235	1.00
EXECUTIVE ASSISTANT	37,727	1.00	37,929	1.00	37,929	1.00	37,929	1.00
ADMINISTRATIVE ASSISTANT	59,396	2.00	145,636	5.00	145,636	5.00	145,636	5.00
LEGAL COUNSEL	1,903	0.02	0	0.00	0	0.00	0	0.00
STAFF ATTORNEY	54,463	1.00	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	0	0.00	26,884	1.00	26,884	1.00	26,884	1.00
EQUIPMENT-FACILITIES SUPERVISR	37,866	1.00	38,070	1.00	38,070	1.00	38,070	1.00
CUSTODIAN	5,245	0.19	24,549	1.00	24,549	1.00	24,549	1.00
DIRECTOR OF COMMUNICATIONS	4,667	0.06	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	493,176	10.90	798,507	19.00	798,507	19.00	798,507	19.00
STAFF AUDITOR I	479,962	12.53	1,325,571	25.50	1,325,571	25.50	1,325,571	25.50
INFO TECHNOLOGY ANALYST I	0	0.00	68,755	2.00	68,755	2.00	68,755	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	45,175	1.00	45,175	1.00	45,175	1.00
INFO TECHNOLOGY MANAGER	75,123	1.00	74,113	1.00	74,113	1.00	74,113	1.00
INFO SYSTEMS AUDIT MANAGER	76,931	1.00	74,113	1.00	74,113	1.00	74,113	1.00
GENERAL COUNSEL	88,906	1.00	89,386	1.00	89,386	1.00	89,386	1.00
INFO TECH SENIOR ANALYST I	92,101	2.00	49,067	1.00	49,067	1.00	49,067	1.00
INFO TECH SENIOR ANALYST II	60,793	1.00	61,120	1.00	61,120	1.00	61,120	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	114,902	2.00	114,902	2.00	114,902	2.00
ASSISTANT DIRECTOR OF AUDITS	246,772	2.92	251,489	3.00	251,489	3.00	251,489	3.00
SENIOR AUDITOR III	348,671	6.05	236,135	11.00	236,135	11.00	236,135	11.00
STAFF AUDITOR III	484,542	11.18	241,970	11.00	241,970	11.00	241,970	11.00
INFO SYSTMS SENIOR AUDITOR III	64,904	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	103,052	1.08	76,255	1.00	76,255	1.00	76,255	1.00

# FY 2017 STATE AUDITOR

# DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
LOCAL GOVERNMENT SUPERVISOR	64,177	1.00	62,706	1.00	62,706	1.00	62,706	1.00
FISCAL & ADMINISTRATIVE SUPVSR	64,833	1.02	62,371	1.00	62,371	1.00	62,371	1.00
FISCAL & ADMINISTRATIVE ASST	80,253	2.00	79,149	2.00	79,149	2.00	79,149	2.00
DIR OF COMM/SR POLICY ADVISOR	42,048	0.46	91,405	1.00	91,405	1.00	91,405	1.00
CHIEF LITIGATION COUNSEL	88,906	1.00	89,386	1.00	89,386	1.00	89,386	1.00
SENIOR LEGISLATIVE ADVISOR	30,059	0.71	49,955	1.00	49,955	1.00	49,955	1.00
MEDIA DIRECTOR	65,435	0.92	57,165	1.00	57,165	1.00	57,165	1.00
SPECIAL ADVISOR	65,057	1.00	65,409	1.00	65,409	1.00	65,409	1.00
PUBLIC INFORMATION OFFICER	2,538	0.06	0	0.00	0	0.00	0	0.00
<b>TOTAL - PS</b>	<b>6,071,744</b>	<b>112.46</b>	<b>7,565,667</b>	<b>168.77</b>	<b>7,565,667</b>	<b>168.77</b>	<b>7,565,667</b>	<b>168.77</b>
TRAVEL, IN-STATE	388,207	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	229	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	49,044	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	48,701	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	36,544	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	429,853	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	52,388	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	104,479	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	18,679	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	312	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	159	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	808	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,721	0.00	6,714	0.00	6,714	0.00	6,714	0.00

# FY 2017 STATE AUDITOR

# DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,132,124	0.00	872,209	0.00	872,209	0.00	872,209	0.00
<b>GRAND TOTAL</b>	<b>\$7,203,868</b>	<b>112.46</b>	<b>\$8,437,876</b>	<b>168.77</b>	<b>\$8,437,876</b>	<b>168.77</b>	<b>\$8,437,876</b>	<b>168.77</b>
GENERAL REVENUE	\$6,286,173	98.74	\$6,568,285	137.27	\$6,568,285	137.27	\$6,568,285	137.27
FEDERAL FUNDS	\$510,644	7.30	\$901,565	11.00	\$901,565	11.00	\$901,565	11.00
OTHER FUNDS	\$407,051	6.42	\$968,026	20.50	\$968,026	20.50	\$968,026	20.50

# FY 2017 STATE AUDITOR

# DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>Pay Plan - 0000012</b>								
STATE AUDITOR	0	0.00	0	0.00	0	0.00	2,155	0.00
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	2,030	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	5,336	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	18,888	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	19,842	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	13,948	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	376	0.00
INTERN	0	0.00	0	0.00	0	0.00	470	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	1,525	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	0	0.00	759	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	2,913	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	538	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	761	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	491	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	15,970	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	26,511	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	1,375	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	904	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	1,482	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	1,482	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	1,788	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	981	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	1,222	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	2,298	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	5,030	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	4,723	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	4,839	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	1,525	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	1,254	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	1,247	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	0	0.00	1,583	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	1,828	0.00

# FY 2017 STATE AUDITOR

# DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>OFFICE OF STATE AUDITOR</b>								
<b>Pay Plan - 0000012</b>								
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	1,788	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	999	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	1,143	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	1,308	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>151,312</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$151,312</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$115,208</b>	<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$17,428</b>	<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$18,676</b>	<b>0.00</b>



## PROGRAM DESCRIPTION

Department: Office of the State Auditor

HB Section(s): 12.145

Program Name: Office of the State Auditor

Program is found in the following core budget(s): 25101C

### 1. What does this program do?

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards & commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepared fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

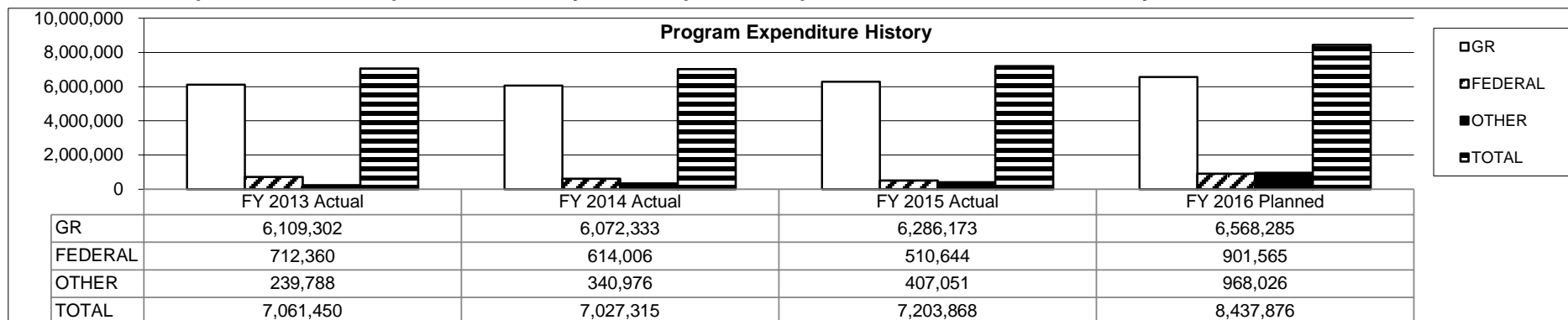
### 3. Are there federal matching requirements? If yes, please explain.

No.

### 4. Is this a federally mandated program? If yes, please explain.

No.

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



### 6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

## PROGRAM DESCRIPTION

Department: Office of the State Auditor

HB Section(s): 12.145

Program Name: Office of the State Auditor

Program is found in the following core budget(s): 25101C

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.